

5. Gwinn & Roby's current fees arrangement is based upon hourly rates, the maximum of which is currently \$200/hour.

6. Except as set forth herein, no promises have been received by "Gwinn & Roby" or any partner, auditor or other member thereof as to compensation in connection with these chapter 11 cases other than in accordance with the provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Rules, orders of this Court, and the Fee Guidelines promulgated by the Executive Office of the United States Trustee.

7. "Gwinn & Roby" has no agreement with any entity to share with such entity any compensation received by "Gwinn & Roby".

8. "Gwinn & Roby" and its partners, auditors, and other members may have in the past represented, currently represent, and may in the future represent entities that are claimants of the Debtors in matters totally unrelated to these pending chapter 11 cases. "Gwinn & Roby" does not and will not represent any such entity in connection with these pending chapter 11 cases and does not have any relationship with any such entity, attorneys, or accountants that would be adverse to the Debtors or their estates.


9. Neither I, nor any partner, auditor or other member thereof, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors, or their estates in the matters upon which "Gwinn & Roby" is to be engaged.

10. The foregoing constitutes the statement of "Gwinn & Roby" pursuant to sections 329 and 504 of the Bankruptcy Code and Bankruptcy Rules 2014 and 2016(b).

FURTHER AFFIANT SAYETH NOT


R. CHRIS HARVEY

Subscribed and sworn before me
this 9th day of January, 2006


Notary Public

